

綜合現金流量表

Consolidated Cash Flow Statement

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截至二零零四年十二月三十一日止年度

For the year ended 31st December, 2004

	2004 港幣千元 HK\$'000	2003 港幣千元 HK\$'000
營業活動		
經營溢利	39,866	47,975
就下列各項調整：		
拆舊	79,180	74,155
開發成本及無形資產之攤銷	15,396	40
一間聯營公司商譽之攤銷	221	-
呆賬撥備	6,677	2,281
呆賬撥備之撥回	(8,441)	-
貿易及其他應付款項之撇銷	(15,016)	(11,295)
利息收入	(4,457)	(4,223)
投資物業公平價值之增加	(1,390)	(520)
出售物業、廠房及設備之虧損(收益)	4,519	(832)
出售投資物業之虧損	-	267
出售證券投資之收益	(20)	(1,997)
持有證券投資之未實現之收益淨額	(351)	(669)
廠房、機器及設備已確認減值虧損	-	2,500
租約土地及樓宇已確認減值虧損	-	1,141
營運資金變動前之營業現金流量	116,184	108,823
存貨增加	(154,426)	(51,380)
應收一間有關連公司款項減少	-	8,106
貿易及其他應收款項(增加)減少	(180,346)	15,706
訂金及預付款項增加	(1,201)	(2,927)
應付票據增加	385	1,063
貿易及其他應付款項增加(減少)	39,989	(11,288)
營業(所耗)所得現金	(179,415)	68,103
已付香港利得稅	(15,038)	(5,734)
已退回香港利得稅	317	842
(已付)已退回之其他司法管轄區稅款	(1,213)	3,352
營業活動(所耗)所得現金淨額	(195,349)	66,563
Operating activities		
Profit from operations	39,866	47,975
Adjustments for:		
Depreciation	79,180	74,155
Amortisation on development costs and intangible asset	15,396	40
Amortisation of goodwill of an associate	221	-
Allowance for doubtful debts	6,677	2,281
Write back of allowances on doubtful debts	(8,441)	-
Write off of trade and other payables	(15,016)	(11,295)
Interest income	(4,457)	(4,223)
Increase in fair value of investment properties	(1,390)	(520)
Loss (gain) on disposal of property, plant and equipment	4,519	(832)
Loss on disposal of investment properties	-	267
Gain on disposal of investments in securities	(20)	(1,997)
Net unrealised holding gain on investments in securities	(351)	(669)
Impairment loss recognised in respect of plant, machinery and equipment	-	2,500
Impairment loss recognised in respect of leasehold land and buildings	-	1,141
Operating cashflows before movements in working capital	116,184	108,823
Increase in inventories	(154,426)	(51,380)
Decrease in amount due from a related company	-	8,106
(Increase) decrease in trade and other receivables	(180,346)	15,706
Increase in deposits and prepayments	(1,201)	(2,927)
Increase in bills payable	385	1,063
Increase (decrease) in trade and other payables	39,989	(11,288)
Cash (used in) generated from operations	(179,415)	68,103
Hong Kong Profits Tax paid	(15,038)	(5,734)
Hong Kong Profits Tax refunded	317	842
Tax (paid) refunded in other jurisdictions	(1,213)	3,352
Net cash (used in) from operating activities	(195,349)	66,563

截至二零零四年十二月三十一日止年度

For the year ended 31st December, 2004

	附註 Note	2004 港幣千元 HK\$'000	2003 港幣千元 HK\$'000
投資活動			
購入物業、廠房及設備		(116,890)	(71,794)
購買土地使用權		–	(2,027)
開發成本資本化增加		(25,180)	(13,195)
購買一間聯營公司之額外權益			
購買投資證券		(8,188)	(3,335)
已收取利息		4,457	4,223
出售物業、廠房及設備所得款項			
出售投資物業所得款項		5,229	9,838
出售一間附屬公司之所得款項		650	2,383
聯營公司還款淨額		2,057	–
從聯營公司收取之股息	28	32,327	70,202
出售證券投資所得款項		5,025	80
		2,472	11,285
投資活動所耗現金淨額		(98,041)	(11,157)
融資活動			
已付股息		(14,008)	(424,900)
信託收據貸款(減少)增加		(4,778)	4,524
籌集新造銀行貸款		376,800	144,900
償還銀行貸款		(200,187)	(41,648)
已付利息		(9,152)	(10,481)
來自少數股東之注資		400	1,768
融資活動所得(所耗)現金淨額		149,075	(325,837)
現金及現金等值項目之減少淨額		(144,315)	(270,431)
於一月一日之現金及現金等值項目		311,669	584,136
匯率變動之影響		2,754	(2,036)
於十二月三十一日之現金及現金等值項目		170,108	311,669
現金及現金等值項目之結餘分析			
銀行結餘及現金		174,530	335,500
銀行透支		(4,422)	(23,831)
		170,108	311,669